



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B44323

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October 16, 2014

TO: THE OFFICIALS OF NOBLE TOWNSHIP, LAPORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Noble Township (Township), for the period of January 1, 2011 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Township.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Township's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.


Current Period Comments

- *The financial institution did not return the actual cancelled checks with the monthly bank statements. The bank did not return an optical image of the front and back of the checks.*
- *Employees of the Township were paid without the Township withholding federal, state, and local taxes.*
- *In 2012, W-2s were issued for all Township employees. In 2011 and 2013, Township employees were issued 1099's, not W-2s. The wages on the 1099's agreed with the actual wages paid.*

- *Each elected officer did certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) and Indiana Code 36-1-21 (Contracting With a Unit), however, they did not indicate the date of certification. Every year, the certification form should be signed and dated by each elected officer.*

This letter is intended for the information and use of the governing body and management of the Township. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on August 27, 2014, with David Scarborough, Trustee.


Paul D. Joyce, CPA
State Examiner